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HENRY T. BRENDZEL

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| | Date: February 05, 2008 |
| To: Examiner: | From: Henry T. Brendzel, Esq |
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| Re: Serial No: 10/090,544 | Pages: Cover + 3 |

POWER OF ATTORNEY

AUTHORIZATION TO ACT IN A REPRESENTATIVE CAPACITY

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AUTHORIZATION TO ACT IN A REPRESENTATIVE CAPACITY

In re Application of: James David Johnston et al.

Application No: 10/090,544

Filed: March 4, 2002

Title: Audio Signal Processing Using Improved Perceptual Model

Attorney Docket No. 1999-0660

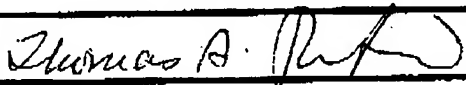
Art Unit: 2641

The practitioner named below is authorized to conduct interviews and has the authority to bind the principal concerned. Furthermore, the practitioner is authorized to file correspondence in the above-identified application pursuant to 37 CFR 1.34;

| Name | Registration Number |
|-------------------|---------------------|
| Henry T. Brendzel | 26,844 |

This is not a Power of Attorney to the above-named practitioner. Accordingly, the practitioner named above does not have authority to sign a request to change the correspondence address, a request for an express abandonment, a disclaimer, a power of attorney, or other document requiring the signature of the applicant, assignee of the entire interest or an attorney of record. If appropriate, a separate Power of Attorney to the above-named practitioner should be executed and filed in the United States Patent and Trademark Office.

SIGNATURE of Practitioner of Record

| | | | |
|-----------|---|------------------|----------|
| Signature |  | Date | 11/13/06 |
| Name | Thomas A. Restaino | Registration No. | 33,444 |
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